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SURFACE TRANSPORTATION BOARD

OF COUNSEL

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February 1, 2010

Chief
Section of Administration
Office of Proceedings
Surface Transportation Board
395 E Street, S.W
Washington, D.C 20423

Contract 3-8303 Rider 1

Dear Section Chief,

Enclosed for recordation pursuant to the provisions of 49 U.S.C. Section 11301(a) are two (2) copies of a Memorandum of Lease, dated as of January 25, 2010, a primary document as defined in the Board's Rules for the Recordation of Documents

The name and address of the party to the enclosed document are:

Lessor:

American Railcar Leasing LLC

620 North Second Street St. Charles, Missouri 63301

[Lessee:

Koppers Inc.

436 Seventh Ave, Suite 1624

Pittsburgh, PA 15219]

Section Chief February 1, 2010 Page 2

A description of the railroad equipment covered by the enclosed document is:

18 railcars within the series ACFX 072285 - ACFX 079560 as more particularly set forth in the attachment to the document.

A short summary of the document to appear in the index is:

Memorandum of Lease.

Also enclosed is a check in the amount of \$41.00 payable to the order of the Surface Transportation Board covering the required recordation fee.

Kindly return stamped copies of the enclosed document to the undersigned.

Very truly yours,

Robert W. Alvord

RWA/sem Enclosures

MEMORANDUM OF LEASE

This Memorandum of Lease is prepared and filed by American Railcar Leasing LLC, a Delaware limited liability company, on behalf of (i) itself as lessor and/or as assignee of ACF Industries, Incorporated, ACF Industries LLC, American Railcar Industries, Inc., and/or ACF Acceptance LLC as the sole member of various ACF Acceptance entities, and/or (ii) as manager for one or more of the following affiliated lessors: ARI First LLC, ARI Second LLC, ARI Third LLC, ARL II Funding LLC and Shippers Third LLC, all with respect to Koppers Inc., a Pennsylvania Corporation ("Lessee").

American Railcar Leasing LLC (as assignor or lessor, herein, "Lessor") and Lessee have entered into that certain Master Service Contract as identified on Schedule A (as amended, changed, assigned, modified and supplemented from time to time, together with any schedules and exhibits thereto, the "Lease"), pursuant to which Lessee leased the railcars listed on Schedule A attached hereto from Lessor on the terms and conditions set forth therein, and from time to time may lease other railcars bearing the reporting marks SHPX and/or ACFX.

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SERVACE TRANSPORTATION BOARD

This Memorandum of Lease is prepared for registration purposes and is not intended to amend the terms and conditions of the Lease.

AMERICAN RAILCAR LEASING LLC

Name: Brian Evdo

Title: VP - Business Development

STATE OF MISSOURI

) ss.:

COUNTY OF ST. CHARLES

On this day of <u>Jan. 2010</u>, before me, personally appeared Brian Evdo, to me personally known, who being by me duly sworn, says that he resides at St. Charles, Missouri and is the VP – Business Development of American Railcar Leasing LLC, that said instrument was signed on the date hereof on behalf of said company by authority of its governing body; and he acknowledged that the execution of the foregoing instrument was the free act and deed of said company.

NANCY COLLINS
Notary Public - Notary Seal
State of Missouri
Commissioned for St. Charles County
My Commission Expires August 02, 2012
Commission Number: 08499131

Notary Public

My commission expires on 8/2/2012

Schedule A

Equipment

Koppers Inc.

Contract 3-8303 rider 1 212 7/29/05

Quantity	<u>Description</u>	Reporting Marks	Road Numbers
	Tank	ACFX	072285
	Tank	ACFX	072293
	Tank	ACFX	072304
	Tank	ACFX	072306
	Tank	ACFX	072307
	Tank	ACFX	072310
	Tank	ACFX	078840
	Tank	ACFX	078863
	Tank	ACFX	078864
	Tank	ACFX	079464
	Tank	ACFX	079469
	Tank	ACFX	079498
	Tank	ACFX	079519
	Tank	ACFX	079527
	Tank	ACFX	079541
	Tank	ACFX	079544
	Tank	ACFX	079557
	Tank	ACFX	079560

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CERTIFICATION

· · · · · · · · · · · · · · · · · · ·	Dated: 21110	I, Robert W. Alvord, attorney licensed to practice District of Columbia, do hereby certify under pena attached copy with the original thereof and have identical in all respects to the original document.	alty of perjury that I have compared the
	Dated: 2 1 1 10	identical in all respects to the original document.	